



**NEBRASKA NONHIGHWAY USE MOTOR VEHICLE FUELS CREDIT COMPUTATION**  
for use with Form 1040N, Form 1041N, Form 1065N, Form 1120N, and Form 1120-SN  
• Read instructions on reverse side – See Special Note

**FORM 4136N**  
**2004**

Name as Shown on Return

Social Security or Nebraska I.D. Number

**PART A — Nonhighway Use Motor Vehicle Fuels Credit Computation**

**Check all boxes that apply. In claiming this credit, I hereby attest that:**

- ☐ All fuel claimed for credit was used solely for agricultural, quarrying, industrial, or nonhighway purposes.
- ☐ This fuel was placed **exclusively in qualified machinery and equipment (list on line 8 below)**, and was **not used** for propelling motor vehicles registered or licensed for operation upon the highway.
- ☐ I have **made at least one purchase of 40 gallons or more** of nonhighway use gasoline during the calendar year for which I am claiming this credit, and I have at least **one dedicated storage tank with a capacity of 40 gallons or more**.

**If you cannot check all three boxes, STOP, you do not qualify for this credit.**

- 1** Gallons of gasoline and gasohol purchased directly from sellers. Enter in the space provided the seller's name and the number of gallons purchased from each seller during each period. Retain all invoices with your records.

Name of Seller (Attach Schedule, if Necessary)	NUMBER OF GALLONS PURCHASED	
	(A) 1-1-2004 Through 6-30-2004	(B) 7-1-2004 Through 12-31-2004
TOTAL GALLONS PURCHASED	<b>1</b>	
2 Distributed share of gallons purchased during each period by a partnership, limited liability company, or S corporation (see instructions on reverse side) .....	<b>2</b>	
3 Total gallons qualified for credit (total of lines 1 and 2, column A) .....	<b>3</b>	
4 Total gallons qualified for credit (total of lines 1 and 2, column B) (NOTE: You must make at least one purchase of 40 gallons or more to qualify for this credit) .....		<b>4</b>
5 Nonhighway use motor vehicle fuels credit rate .....	<b>5</b>	.2255
6 Nonhighway use motor vehicle fuels credit for each period (lines 3 and 4 multiplied by line 5)	<b>6</b>	\$
7 <b>Total Form 4136N credit</b> (total of line 6, columns A and B). Enter here and on appropriate line of Forms 1040N, 1041N, or 1120N .....		<b>7</b>

8 Description of Engines and Machinery Powered by Gasoline and Gasohol. Do not list any registered, licensed, or diesel-powered motor vehicles.	Type of Fuel Used	Year	Make	Horsepower

NO LICENSED OR DIESEL-POWERED VEHICLES

**PART B — For Partners, Limited Liability Company Members, and S Corporation Shareholders Only**

- 9** If any of the gallons in Part A are a share of gallons purchased by a partnership, limited liability company, or an S corporation, enter in the space provided the name, address, Nebraska identification number, and federal identification number of each partnership, limited liability company, or S corporation.

Name	Address	Nebraska I.D. Number	Federal I.D. Number

**PART C — For Partnerships, Limited Liability Companies, and S Corporations Only**

- 10** Distribution of qualified gallons among partners, members, and shareholders. Enter in the space provided the partner's, member's, or shareholder's name, social security number or federal identification number, share of income/ownership, and share of gallons purchased during each period.

Names of Partners, Members, or Shareholders	Social Security Number or Federal I.D. Number	Share of Income or Ownership	SHARE OF GALLONS	
			1-1-2004 Through 6-30-2004	7-1-2004 Through 12-31-2004
TOTALS		100%		

**INSTRUCTIONS**

**WHO MUST FILE.** Every individual, corporation, fiduciary, partnership, limited liability company, or S corporation must complete Form 4136N to claim a refundable credit for nonhighway use of motor vehicle fuels (e.g., gasoline and/or gasohol).

**Motor vehicle fuels do not include diesel fuels, compressed fuels (e.g., propane and natural gas), or methanol, and other petroleum products (e.g., benzine, benzol, hexane, and naphtha).**

**Individuals, Corporations, and Fiduciaries** must file Form 4136N to claim nonhighway use motor vehicle fuels credit. **Partnerships, Limited Liability Companies, and S Corporations** cannot claim the credit for nonhighway use motor vehicle fuels. The qualified purchases are distributed to the partners, members, or shareholders who may claim the credit.

**CLAIMING THE CREDIT.** This form must be completed and **attached to the income tax return** filed by an individual, fiduciary, or corporation to claim the credit. Partners, members, or shareholders may claim a credit by attaching the partnership's, limited liability company's, or S corporation's Form 4136N to their return.

Fiscal year filers must file this form for the calendar year in which their fiscal year begins. Complete and attach a schedule using the same format as the Form 4136N for the months in the next calendar year of the taxpayer's fiscal year. The applicable credit rate must be requested from the Motor Fuels Division. If the prior calendar year's purchases are included on Form 1065N or Form 1120-SN, the appropriate Form 4136N for that year must be attached to the current year's filing.

Eligible taxpayers may file a claim each month for tax credit motor vehicle fuels purchased during the preceding month when they are entitled to an annual tax credit in excess of \$60,000, based on claims filed for the preceding tax year.

**LINES 3 AND 4.** To qualify for a credit, you must have a separate storage container of 40 gallons or more which must be labeled "tax credit gasoline" or "nonhighway use motor vehicle fuels" in large, legible letters. To qualify for a credit, you must make at least one purchase of 40 gallons or more of nonhighway use gasoline during the calendar year for which you are claiming a nonhighway use credit.

**LINE 8.** List only the stationary gas engines, tractors, combines, and other machinery powered by gasoline and gasohol. **Do not list licensed or diesel-powered vehicles.**

**SPECIAL NOTE:** The Nebraska Nonhighway Use Motor Vehicle Fuels Credit Computation, Form 4136N, will be eliminated beginning with tax year 2005. If your federal tax year begins in 2004 and ends on or after January 1, 2005, you cannot use Form 4136N to claim Nebraska nonhighway use motor vehicle fuels credit. You may obtain a direct refund of motor vehicle fuels tax paid by filing a Nebraska Motor Fuels Tax Refund Claim, Form 84, for fuel purchased in 2004 and 2005.

The requirements regarding minimum purchases, marked and dedicated storage, and invoice statements, have been eliminated for tax years after 2004. Commingled storage of exempt use and non exempt use fuel will be allowed; provided, detailed withdrawal/usage logs are maintained. Claims for tax years ending on or after January 1, 2005 may be filed whenever a minimum refund of \$25 is attained during a calendar year and will include refunds for the qualified use of gasoline, gasohol, and undyed diesel.

For more information please refer to the Nebraska Motor Fuels Tax Refund Claim, Form 84, located on our Web site at <http://www.revenue.state.ne.us/fuels/mfforms.htm>.